

ATTENTION!

This is your pre-addressed label. Peel off and affix to the return you file. Please make any necessary corrections directly on the label.

**NEW HAMPSHIRE
1996**

**Interest and Dividends
Tax Booklet**

This booklet contains:

FORM DP 59-A

FORM DP-10

FORM DP-10-ES

**INTEREST AND DIVIDENDS FROM ALL NEW
HAMPSHIRE AND VERMONT BANKS, CREDIT
UNIONS, AND SAVINGS BANKS ARE TAXABLE.**

Filing requirements and exemptions have changed.

The following exemptions have increased:

Individual, Partnership, Fiduciary.....	\$2,400
Joint.....	\$4,800

The other exemptions remain at \$1,200 each.

An automatic 7-month extension of time to file the Interest and Dividends Tax return will be granted provided 100% of the taxes determined to be due has been paid by the original due date. If an additional payment is necessary in order to have paid 100% of the taxes determined to be due, then one Form 59-A, Extension Application for Interest and Dividends Tax must be filed with the payment.

If you have any questions regarding the Interest and Dividends Tax, then please call our Taxpayer Assistance Office at (603)271-2186. If you need additional forms please call (603)271-2192. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

Copies of laws and administrative rules may be obtained from:

Government Information Bureau
NH State Library
20 Park Street
Concord, NH 03301 (603)271-2239

Due Date April 16, 1996

FORM**DP-59-A**

**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
PAYMENT VOUCHER AND EXTENSION APPLICATION
FOR INTEREST AND DIVIDENDS TAX RETURN**

IMPORTANT: If you have paid 100% of the tax determined to be due by the original due date of the return you will be granted an automatic 7-month extension to file your New Hampshire Interest and Dividends Tax return **WITHOUT** filing this form or a copy of your Federal Extension.

If you meet this requirement, you may file your New Hampshire Interest & Dividends Tax return up to 7 months beyond the original due date and you will not be subject to the late filing penalty. Please note that an extension of time to file your return is not an extension of time to pay the tax.

WHEN TO USE THIS FORM:

If you need to make an additional payment in order to have paid 100% of the tax determined to be due by the original due date, then you must complete this form and submit with payment to be granted an extension of time to file your New Hampshire Interest and Dividends Tax return.

WHEN TO FILE: This form must be postmarked on or before the original due date of the return.

★ **REASONS FOR DENIAL:** Applications for extensions will be rejected for reasons such as, but not limited to, failure to complete the tax payment schedule, absence of the taxpayer's or authorized agent's signature, the application was postmarked **after** the due date for filing the return, or if the payment for the balance due shown on line 3 below did not accompany this application.

WHERE TO FILE: Document Processing, PO Box 2072, Concord, NH 03302-2072.

NEED HELP: Call the Taxpayer Assistance Office, at (603) 271-2186. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

Application for 7-Month Extension of Time to File

PLEASE PRINT OR TYPE	LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	SPOUSE'S LAST NAME	FIRST NAME & INITIAL	_____ - _____ - _____
	NAME OF PARTNERSHIP OR FIDUCIARY		SPOUSE'S SOCIAL SECURITY NUMBER
	NUMBER AND STREET		_____ - _____ - _____
			FEDERAL IDENTIFICATION NUMBER (PARTNERSHIP OR FIDUCIARY)
	CITY OR TOWN, STATE, AND ZIP CODE		_____ - _____

For CALENDAR year **1996** or other tax year beginning Mo Day Year ending Mo Day Year

★ **ENTITY TYPE** — Check one: ☐ ① Individual/Joint ☐ ③ Partnership ☐ ④ Fiduciary

★

TAX PAYMENT SCHEDULE

1 Enter 100% of the tax determined to be due.....1		
2 LESS: Credits and payments of estimated tax.....2		
3 BALANCE DUE: Make check payable to: State of New Hampshire. Enclose , but do not.3 staple or tape, your payment with this extention. (If negative or zero you are not required to file this extension application.)		

Under the penalties of perjury, I declare that I have examined this application, and to the best of my belief it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

★ **SIGNATURE** _____ **DATE** _____

MAIL DOCUMENT PROCESSING DIVISION
TO: PO BOX 2072
CONCORD, NH 03302-2072

DP-59-A

FORM

DP-10

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
INTEREST AND DIVIDENDS TAX RETURN

1996

For the CALENDAR year **1996** or other tax year beginning _____ and ending _____
Mo Day Year Mo Day Year

Due Date for CALENDAR year is on or before April 15, 1997 or the 15th day of the 4th month after the close of the fiscal period.

STEP 1 Place LABEL HERE Otherwise Please Print or Type	LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	SPOUSE'S LAST NAME	FIRST NAME & INITIAL	
	NAME OF PARTNERSHIP OR FIDUCIARY		SPOUSE'S SOCIAL SECURITY NUMBER
	NUMBER AND STREET ADDRESS		
	CITY OR TOWN, STATE AND ZIP CODE		FEDERAL IDENTIFICATION NUMBER (Partnership or Fiduciary)

STEP 2 Entity Type and Mailing Information	<input type="checkbox"/> ① INDIVIDUAL <input type="checkbox"/> ① JOINT <input type="checkbox"/> ③ PARTNERSHIP <input type="checkbox"/> ④ FIDUCIARY _____ % of NH Ownership			
	<input type="checkbox"/> Check here if you would like your forms or label mailed to an address other than the above. (See instructions)			
	Number and Street Address	City/Town	State	Zip

STEP 3 Special Return Type	<input type="checkbox"/> INITIAL RETURN: Date established residency Mo Day Year		
	<input type="checkbox"/> FINAL RETURN: Date abandoned residency Mo Day Year		
	<input type="checkbox"/> FINAL RETURN: Deceased taxpayer: Social Security # _____ - _____ - _____ Date of death Mo Day Year		
	<input type="checkbox"/> AMENDED RETURN Note: DO NOT USE this form to report an IRS adjustment. File FORM RP-87 A.		

STEP 4 COMPLETE PAGE 2 BEFORE COMPUTING TAX

STEP 5 Figure Your Net Taxable Income	6 Gross Taxable Income (Page 2, line 5)	6		
	7 Less: \$2,400 Individual, Partnership, and Fiduciary; \$4,800 Joint	7		
	8 Adjusted Taxable Income (Line 6 less line 7)	8		
	FOR INDIVIDUAL/JOINT FILERS ONLY: IF LINE 8 IS ZERO OR LESS, YOU ARE NOT REQUIRED TO FILE. HOWEVER, TO BE REMOVED FROM OUR MAILING LIST CHECK HERE AND MAIL IN THE RETURN <input type="checkbox"/>			
	9 Check the exemptions that apply <input type="checkbox"/> Blind <input type="checkbox"/> Spouse Blind <input type="checkbox"/> 65 (or over) _____ Year of Birth or disabled <input type="checkbox"/> Spouse 65 (or over) _____ Year of Birth or disabled Total number of boxes checked _____ x \$1,200=	9		
	10 Net Taxable Income (Line 8 less line 9)	10		

STEP 6 Figure Your Tax, Credits, Interest and Penalties	11 New Hampshire Interest and Dividends Tax (Line 10 x 5%)	11		
	12 Payments: (a) Tax paid with Application for Extension	12(a)		
	(b) Payment from 1996 Declaration of Estimated Tax	12(b)		
	(c) Credit carryover from prior years	12(c)		
	(d) Paid with original return (Amended returns only)	12(d)		
	13 Balance of Tax Due (Line 11 less line 12)	13		
	14 Additions to Tax: (a) Interest (See instructions)	14(a)		
	(b) Failure to Pay (See instructions)	14(b)		
	(c) Failure to File (See instructions)	14(c)		
	(d) Underpayment of Estimated Tax (See instructions) .	14(d)		

STEP 7 Figure Your Balance Due or Overpayment	15 Total Balance Due (Line 13 plus line 14) Make check payable to: State of New Hampshire.	15		
	16 OVERPAYMENT (Line 12 less line 11 adjusted by line 14, if applicable) 16			
	17 Amount of line 16 to be applied to: (a) your 1997 tax liability	17(a)		
	(b) Refund - Please allow 12 weeks for processing.....	17(b)		

STEP 8 Signature	Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.	
	Signature _____	Date _____
	Signature of Paid Preparer Other Than Taxpayer _____	
	Preparer's Identification Number _____	Date _____
	Preparer's Address _____	
	City or Town, State, and Zip Code _____	

MAIL TO: DOCUMENT PROCESSING DIVISION
PO BOX 2072
CONCORD, NH 03302-2072

INTEREST AND DIVIDENDS TAX

1997 TAXPAYER'S WORKSHEET – KEEP FOR YOUR RECORDS

- 1 All interest and dividend income taxable by the State.....1 _____
- 2 Less Exemption – check the exemptions that apply:
- 2(a) ☐ Yourself ☐ Spouse ☐ Partnership ☐ Fiduciary Total number of boxes checked _____ x \$2400 =2(a) _____
- 2(b) ☐ 65 (or over) or disabled ☐ Blind } Total number of boxes checked _____ x \$1200 =2(b) _____
- ☐ Spouse 65 (or over) or disabled ☐ Spouse Blind
- 2 (c) Total exemptions [Line 2(a) plus 2(b)].....2(c) _____
- 3 New Hampshire Taxable Income [Line 1 less line 2(c)].....3 _____
- 4 New Hampshire Interest & Dividends Tax (Line 3 multiplied by 5%).....4 _____
- 5 1996 OVERPAYMENT applied to 1997 taxes..... 5 _____
(If the overpayment exceeds the first 1/4 installment, the overage will be applied to the next installment and so on)
- 6 BALANCE OF ESTIMATED INTEREST & DIVIDENDS TAX (Line 4 less line 5)..6 _____

If less than \$200
see instructions
paragraph No. 1.

COMPUTATION and RECORD of PAYMENTS

Date Paid	Amount of each Installment (1/4 of line 4 of worksheet)	1996 Overpayment Applied to Installment	Balance Due	CALENDAR YEAR DUE DATES
1.	\$	\$	\$	April 15, 1997
2.	\$	\$	\$	June 16, 1997
3.	\$	\$	\$	Sept. 15, 1997
4.	\$	\$	\$	Jan. 15, 1998

IMPORTANT:

PLEASE PUT THE NAMES AND SOCIAL SECURITY NUMBERS ON THE ESTIMATE FORM IN THE SAME SEQUENCE AS THOSE TO BE USED ON THE RETURN.

THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATE REQUIREMENTS HAVE NOT BEEN MET.

(Cut along this line)

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED INTEREST AND DIVIDENDS TAX 1997

FORM

DP-10-ES

CHECK ONE: ☐ ① INDIVIDUAL/JOINT☐ ③ PARTNERSHIP☐ ④ FIDUCIARY

Payment Voucher 4

Calendar Year — Due Jan. 15, 1998

For CALENDAR YEAR **1997** or other tax year beginning Mo Day Year ending Mo Day YearFOR OFFICE USE
ONLY

P R I N T O R T Y P E	LAST NAME		FIRST NAME & INITIAL		SOCIAL SECURITY NUMBER	
	SPOUSE'S LAST NAME		FIRST NAME & INITIAL		_____ — _____ — _____	
	NAME OF PARTNERSHIP OR FIDUCIARY				SPOUSE'S SOCIAL SECURITY NUMBER	
	NUMBER AND STREET				_____ — _____ — _____	
	CITY OR TOWN, STATE AND ZIP CODE				FEDERAL IDENTIFICATION NUMBER (PARTNERSHIP & FIDUCIARY)	
					_____ — _____	
<input type="checkbox"/> CHECK IF ADDRESS IS DIFFERENT FROM 1996 RETURN. <div style="text-align: right;"> Document Processing Division PO Box 2035 Concord, NH 03302-2035 </div>					Amount of This Payment \$ 	
MAIL TO: Document Processing Division PO Box 2035 Concord, NH 03302-2035					Make check payable to: STATE OF NEW HAMPSHIRE Enclose, but do not staple or tape, your payment with this estimate.	

FORM

DP-10-ES

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED INTEREST AND DIVIDENDS TAX 1997

Payment Voucher 3

Calendar Year — Due Sept. 15, 1997

CHECK ONE : ☐ INDIVIDUAL/JOINT

①

☐ PARTNERSHIP

③

☐ FIDUCIARY

④

For CALENDAR year 1997 or other tax year beginning Mo Day Year ending Mo Day Year

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LAST NAME

FIRST NAME & INITIAL

SOCIAL SECURITY NUMBER

SPOUSE'S LAST NAME

FIRST NAME & INITIAL

SPOUSE'S SOCIAL SECURITY NUMBER

NAME OF PARTNERSHIP OR FIDUCIARY

NUMBER AND STREET

FEDERAL IDENTIFICATION NUMBER (PARTNERSHIP & FIDUCIARY)

CITY OR TOWN, STATE AND ZIP CODE

Amount of This Payment

\$

☐ CHECK IF ADDRESS IS DIFFERENT FROM 1996 RETURN.MAIL TO: Document Processing Division
PO Box 2035
Concord, NH 03302-2035Make check payable to: STATE OF NEW HAMPSHIRE
Enclose, but do not staple or tape, your
payment with this estimate.

(Cut along this line)

FORM

DP-10-ES

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED INTEREST AND DIVIDENDS TAX 1997

Payment Voucher 2

Calendar Year — Due June. 16, 1997

CHECK ONE : ☐ INDIVIDUAL/JOINT

①

☐ PARTNERSHIP

③

☐ FIDUCIARY

④

For CALENDAR YEAR 1997 or other tax year beginning Mo Day Year ending Mo Day Year

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LAST NAME

FIRST NAME & INITIAL

SOCIAL SECURITY NUMBER

SPOUSE'S LAST NAME

FIRST NAME & INITIAL

SPOUSE'S SOCIAL SECURITY NUMBER

NAME OF PARTNERSHIP OR FIDUCIARY

NUMBER AND STREET

FEDERAL IDENTIFICATION NUMBER (PARTNERSHIP & FIDUCIARY)

CITY OR TOWN, STATE AND ZIP CODE

Amount of This Payment \$

☐ CHECK IF ADDRESS IS DIFFERENT FROM 1996 RETURN.MAIL TO: Document Processing Division
PO Box 2035
Concord, NH 03302-2035Make check payable to: STATE OF NEW HAMPSHIRE
Enclose, but do not staple or tape, your payment
with this estimate.

(Cut along this line)

FORM

DP-10-ES

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED INTEREST AND DIVIDENDS TAX 1997

Payment Voucher 1

Calendar Year — Due April. 15, 1997

CHECK ONE : ☐ INDIVIDUAL/JOINT

①

☐ PARTNERSHIP

③

☐ FIDUCIARY

④

For CALENDAR year 1997 or other tax year beginning Mo Day Year ending Mo Day Year

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LAST NAME

FIRST NAME & INITIAL

SOCIAL SECURITY NUMBER

SPOUSE'S LAST NAME

FIRST NAME & INITIAL

SPOUSE'S SOCIAL SECURITY NUMBER

NAME OF PARTNERSHIP OR FIDUCIARY

NUMBER AND STREET

FEDERAL IDENTIFICATION NUMBER (PARTNERSHIP & FIDUCIARY)

CITY OR TOWN, STATE AND ZIP CODE

Amount of This Payment \$

☐ CHECK IF ADDRESS IS DIFFERENT FROM 1996 RETURN.MAIL TO: Document Processing Division
PO Box 2035
Concord, NH 03302-2035Make check payable to: STATE OF NEW HAMPSHIRE
Enclose, but do not staple or tape, your
payment with this estimate.

FORM

DP-10

REPORT OF INTEREST AND DIVIDENDS INCOME
TAX YEAR 1996

1 From Your Federal Income Tax Return:

(a) Interest Income [IRS Form 1040/1040A, line 8(a)].....1(a)

(b) Dividend Income [IRS Form 1040, schedule B, line 6 or see instructions].....1(b)

(c) Federal Tax Exempt Interest Income [IRS Form 1040/1040A, line 8(b)].....1(c)

2 List Distributions From S-Corporations, Partnerships, and Fiduciaries:

Entity codes: 2="S" or other Corporations; 3=Partnerships; 4=Trusts or Estates; 5=Other

(A) ENTITY CODE	(B) NAME OF PAYER	(C) PAYER'S IDENTIFICATION NUMBER	(D) DISTRIBUTION AMOUNT
Total from supplemental schedule attached			

Total Distributions.....2

3 Subtotal [Sum of lines 1(a), 1(b), 1(c) and 2].....3

4 List payers and amounts of interest and/or dividends **NOT TAXABLE to NH** included on lines 1(a), 1(b), 1(c), or 2.

(A) NAME OF PAYER	(B) PAYER'S IDENTIFICATION NUMBER	(C) NON-TAXABLE AMOUNT
Total from supplemental schedule attached		

Total Non-Taxable Amount.....4

5 **Gross Taxable Income** (Line 3 minus line 4).ENTER THIS AMOUNT ON PAGE 1, LINE 6.....5